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MINISTRY OF LAW

(Legislative Department)

New Delhi, the 31st March, 1962/Chaitra 10, 1884 (Saka)

The following Acts of Parliament received the assent of the President on the 30th March, 1962, and are hereby published for general information :—

THE ESTATE DUTY (DISTRIBUTION) ACT, 1962

No. 9 OF 1962

[30th March, 1962]

An Act to provide for the distribution of the net proceeds of the estate duty among the States in pursuance of the principles of distribution formulated and the recommendations made by the Finance Commission in its report dated the 14th day of December, 1961.

BE it enacted by Parliament in the Thirteenth Year of the Republic of India as follows :—

1. This Act may be called the Estate Duty (Distribution) Act, ^{Short title.}
1962.

2. In this Act,—

Definitions.

(a) "estate duty" means the estate duty levied under the Estate Duty Act, 1953 in respect of property other than agricultural land;

34 of 1953.

(b) "State" does not include a Union territory.

Distribution
of net pro-
ceeds of es-
tate duty
assigned to
the States.

3. (1) During each financial year commencing on and after the 1st day of April, 1962, the net proceeds of estate duty levied and collected during that financial year shall, after deducting therefrom a sum equal to one per cent. of the said proceeds as being attributable to Union territories, be distributed among the States in accordance with the provisions of sub-section (2).

(2) Out of the total amount falling to be distributed in any financial year under sub-section (1)—

(a) the amount attributable to immovable property shall be distributed among the States in proportion to the gross value of the immovable property situated in the respective States as determined in respect of that financial year;

(b) the balance shall be distributed among the States as follows :—

State	Percentage
Andhra Pradesh	8.34
Assam	2.75
Bihar	10.78
Gujarat	4.78
Jammu and Kashmir	0.83
Kerala	3.92
Madhya Pradesh	7.51
Madras	7.80
Maharashtra	9.16
Mysore	5.46
Orissa	4.08
Punjab	4.71
Rajasthan	4.67
Uttar Pradesh	17.10
West Bengal	8.11

(3) For the purposes of this section,—

(a) “amount attributable to immovable property” means an amount which bears to the total amount distributable in any financial year under sub-section (1) the same proportion which the gross value of all immovable property situated in the States bears to the gross value of all property, movable and immovable, so situated, as determined in respect of that financial year;

(b) “gross value”, in relation to movable or immovable property, means the total value of all movable property or, as the case may be, of all immovable property, passing on the death of any person as determined by the Controller under the Estate Duty Act, 1953;

(c) "immovable property" does not include agricultural land.

4. (1) The Central Government may, by notification in the Official Gazette, make rules providing for the manner in which the gross value of property is to be calculated, for the time at which, and the manner in which, any payments under this Act are to be made, for the making of adjustments between one financial year and another and for any other incidental or ancillary matters. Power to make rules.

(2) Every rule made under this section shall be laid as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

57 of 1957. 5. The Estate Duty (Distribution) Act, 1957, shall, as from the 1st Repeal day of April, 1962, stand repealed.

THE ADDITIONAL DUTIES OF EXCISE (GOODS OF SPECIAL IMPORTANCE) AMENDMENT ACT, 1962

No. 10 of 1962

[30th March, 1962]

An Act further to amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957.

BE it enacted by Parliament in the Thirteenth Year of the Republic of India as follows:—

1. This Act may be called the Additional Duties of Excise (Goods of Special Importance) Amendment Act, 1962. Short title.

58 of 1957. 2. In the long title of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the principal Act), for the words, figures and letters "dated the 30th day of September, 1957, and to declare those goods to be of special importance in inter-State trade or commerce", the words, figures and letters "dated the 14th day of December, 1961" shall be substituted. Amendment of long title.

Amendment
of section 6.

3. In section 6 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) Every rule made under this section shall be laid as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule, or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.”.

Substitution
of new
Schedule for
Second
Schedule.

4. In the principal Act, for the Second Schedule, the following Schedule shall be substituted, namely:—

‘THE SECOND SCHEDULE

(See section 4)

1. In this Schedule “net proceeds”, as respects any financial year, means the net proceeds of the additional duties in respect of sugar, tobacco, cotton fabrics, silk fabrics, woollen fabrics and rayon or artificial silk fabrics levied and collected during that financial year.

2. During each of the financial years commencing on and after the 1st April, 1962, there shall be paid,—

(a) to the State of Jammu and Kashmir a sum equal to 1·5 per cent. of the net proceeds; and

(b) to each of the States specified in the first column of the Table—

(i) a sum equal to the amount specified against that State in the second column of the Table; and

(ii) if the total of the sums payable to all the States under the preceding provisions of this paragraph is less than 99 per cent. of the net proceeds by any amount, a further sum equal to such percentage of that amount as is specified against that State in the third column of the Table:

Provided that if during that financial year there is levied and collected in any State a tax on the sale or purchase of sugar, tobacco,

cotton fabrics, silk fabrics, woollen fabrics and rayon or artificial silk fabrics by or under any law of that State, no sums shall be payable to that State under clause (a), or as the case may be, under clause (b) in respect of that financial year, unless the Central Government by special order otherwise directs.

TABLE

1	2	3
	(Rupees in lakhs)	
Andhra Pradesh	235·24	7·75
Assam	85·08	2·50
Bihar	130·16	10·00
Gujarat	323·45	5·40
Kerala	95·08	4·25
Madhya Pradesh	155·17	7·00
Madras	285·34	9·00
Maharashtra	637·77	10·60
Mysore	100·10	5·25
Orissa	85·10	4·50
Punjab	175·19	5·25
Rajasthan	90·10	4·00
Uttar Pradesh	575·81	15·50
West Bengal	280·41	9·00

R. C. S. SARKAR,
Secy. to the Govt. of India.

